

Exhibit Q

U.S. Corporation Income Tax Return

OMB No. 1545-0123

For calendar year 2009 or tax year
beginning **DECEMBER 1, 2009**, ending **NOVEMBER 30, 2010**
EXTENSION GRANTED TO 08/15/11

2009

A Check if:

- 1a Consolidated return (attach Form 851) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 attached ☐

Use IRS label. Otherwise, print or type.

Name
SACS HOLDINGS INC
Number, street, and room or suite no. If a P.O. box, see instructions.
C/O LEVINE NEIDER WOHL, LLP 708 3RD AVE
City or town, state, and ZIP code
NEW YORK, NY 10017

B Employer identification number
C Date incorporated
12/05/1995
D Total assets (see instructions)
\$ 3,984,308.

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

Income	1 a Gross receipts or sales		b Less returns and allowances		c Bal ▶	1c	
	2 Cost of goods sold (Schedule A, line 8)					2	
	3 Gross profit. Subtract line 2 from line 1c					3	
	4 Dividends (Schedule C, line 19)					4	1.
	5 Interest	SEE STATEMENT 1				5	79,105.
	6 Gross rents					6	697,138.
	7 Gross royalties					7	
	8 Capital gain net income (attach Schedule D (Form 1120))					8	
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)					9	
	10 Other income (attach schedule)	SEE STATEMENT 2				10	135,265.
	11 Total income. Add lines 3 through 10					11	911,509.
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (Schedule E, line 4)					12	
	13 Salaries and wages (less employment credits)					13	376,092.
	14 Repairs and maintenance					14	26,408.
	15 Bad debts					15	
	16 Rents					16	
	17 Taxes and licenses	SEE STATEMENT 3				17	21,931.
	18 Interest					18	290,215.
	19 Charitable contributions					19	
	20 Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)					20	97,812.
	21 Depletion					21	
	22 Advertising					22	
	23 Pension, profit-sharing, etc., plans					23	
	24 Employee benefit programs					24	42,780.
	25 Domestic production activities deduction (attach Form 8903)					25	
	26 Other deductions (attach schedule)	SEE STATEMENT 4				26	221,275.
	27 Total deductions. Add lines 12 through 26					27	1,076,513.
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11					28	-165,004.
	29 Less: a Net operating loss deduction	STATEMENT 5			29a	0.	
b Special deductions (Schedule C, line 20)				29b		29c	
30 Taxable income. Subtract line 29c from line 28 (see instructions)					30	-165,004.	
31 Total tax (Schedule J, line 10)					31	0.	
Tax, Refundable Credits, and Payments	32 a 2008 overpayment credited to 2009	32a					
	b 2009 estimated tax payments	32b					
	c 2009 refund applied for on Form 4466	32c	()	d Bal ▶	32d
	e Tax deposited with Form 7004					32e	
	f Credits: (1) Form 2439 (2) Form 4136					32f	
	g Refundable credits from Form 3800, line 19c, and Form 8827, line 8c					32g	32h
	33 Estimated tax penalty (see instructions). Check if Form 2220 is attached					33	
	34 Amount owed. If line 32h is smaller than the total of lines 31 and 33, enter amount owed					34	0.
	35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid					35	
	36 Enter amount from line 35 you want: Credited to 2010 estimated tax ▶ Refunded ▶					36	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title **MANAGER**

May the IRS discuss this return with the preparer shown below?
☒ Yes ☐ No

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed ☐ Preparer's SSN or PTIN _____
Firm's name (or yours if self-employed), address, and ZIP code **LEVINE NEIDER WOHL, LLP**
708 THIRD AVENUE
NEW YORK, NY 10017
EIN _____
Phone no. **212 949-0900**

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No

If "Yes," attach explanation ☐ Yes ☐ No

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Total. Add lines 1 through 8			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up			
16 IC -DISC and former DISC dividends not included on lines 1, 2, or 3			
17 Other dividends STMT 8	1.		
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4	1.		
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Schedule E Compensation of Officers

(see instructions for page 1, line 12)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1					
2 Total compensation of officers					
3 Compensation of officers claimed on Schedule A and elsewhere on return					
4 Subtract line 3 from line 2. Enter the result here and on page 1, line 12					

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2 0.
3	Alternative minimum tax (attach Form 4626)		3
4	Add lines 2 and 3		4 0.
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834, line 29	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e		6
7	Subtract line 6 from line 4		7 0.
8	Personal holding company tax (attach Schedule PH (Form 1120))		8
9	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach schedule)		9
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 31		10 0.

Schedule K Other Information (see instructions)

1	Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) <input type="checkbox"/>	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. <input type="checkbox"/> 531120		
b	Business activity <input type="checkbox"/> REAL ESTATE RENTAL		
c	Product or service <input type="checkbox"/> REAL ESTATE		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation <input type="checkbox"/>		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)	X	
5	At the end of the tax year, did the corporation:	Yes	No
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions If "Yes," complete (i) through (iv).		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

JWA

Form 1120 (2009)

Schedule K Continued

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions **X**

If "Yes," complete (i) through (iv).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) **X**

If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions.

If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock? **X**

For rules of attribution, see section 318. If "Yes," enter:

(i) Percentage owned ▶ 100.0000 and (ii) Owner's country ▶ CYPRUS

(c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ 1

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐
If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 1

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ☐

If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ 1,342,045.

13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? **X**

If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$ _____

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Form 1120 (2009)

**SCHEDULE G
(Form 1120)**Department of the Treasury
Internal Revenue Service**Information on Certain Persons Owning the
Corporation's Voting Stock**

▶ Attach to Form 1120.

OMB No. 1545-0123

2009

Name

SACS HOLDINGS INC

Employer identification number (EIN)

Part I **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock
BIEMA HOLDINGS LTD	99-9999999	UNITED KINGDOM	100.00%

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule G (Form 1120) 2009

917701
12-31-09 JWA

**Information Return of a 25% Foreign-Owned U.S. Corporation
or a Foreign Corporation Engaged in a U.S. Trade or Business**

(Under Sections 6038A and 6038C of the Internal Revenue Code)

For tax year of the reporting corporation beginning DEC 1, 2009 and ending NOV 30, 2010

OMB No. 1545-0805

Note: Enter all information in English and money items in U.S. dollars.

Part I Reporting Corporation (see instructions.) All reporting corporations must complete Part I.

1a Name of reporting corporation SACS HOLDINGS INC Number, street, and room or suite no. (if a P.O. box, see instructions) C/O LEVINE NEIDER WOHL, LLP 708 3RD AVE City or town, state, ZIP code (if a foreign address, see instructions) NEW YORK NY 10017		1b Employer identification number <div style="background-color: black; width: 100px; height: 1.2em; margin: 2px 0;"></div>
1c Total assets <div style="text-align: right;">\$ 3,984,308.</div>		
1d Principal business activity ▶ REAL ESTATE RENTAL		
1e Principal business activity code ▶ 531120		
1f Total value of gross payments made or received (see instructions) reported on this Form 5472 <div style="text-align: right;">\$ 3,015,476.</div>	1g Total number of Forms 5472 filed for the tax year <div style="text-align: center;">1</div>	1h Total value of gross payments made or received (see instr) reported on all Forms 5472 <div style="text-align: right;">\$ 3,015,476.</div>
1i Check here if this is a consolidated filing of Form 5472 <input type="checkbox"/>	1j Country of incorporation UNITED STATES	1k Country(ies) under whose laws the reporting corporation files an income tax return as a resident UNITED STATES
1l Principal country(ies) where business is conducted UNITED STATES		
2 Check here if, at any time during the tax year, any foreign person owned, directly or indirectly, at least 50% of (a) the total voting power of all classes of the stock of the reporting corporation entitled to vote, or (b) the total value of all classes of stock of the reporting corporation <input type="checkbox"/>		

Part II 25% Foreign Shareholder (see instructions.)

1a Name and address of direct 25% foreign shareholder BIEMA HOLDINGS LTD SUMMIT HOUSE 1 RED LION LONDON WCIR 4QD UNITED KINGDOM		1b U.S. identifying number, if any
1c Principal country(ies) where business is conducted CYPRUS	1d Country of citizenship, organization, or incorporation CYPRUS	1e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident CYPRUS
2a Name and address of direct 25% foreign shareholder		2b U.S. identifying number, if any
2c Principal country(ies) where business is conducted	2d Country of citizenship, organization, or incorporation	2e Country(ies) under whose laws the direct 25% foreign shareholder files an income tax return as a resident
3a Name and address of ultimate indirect 25% foreign shareholder		3b U.S. identifying number, if any
3c Principal country(ies) where business is conducted	3d Country of citizenship, organization, or incorporation	3e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident
4a Name and address of ultimate indirect 25% foreign shareholder		4b U.S. identifying number, if any
4c Principal country(ies) where business is conducted	4d Country of citizenship, organization, or incorporation	4e Country(ies) under whose laws the ultimate indirect 25% foreign shareholder files an income tax return as a resident

Part III Related Party (see instructions.)

Check applicable box: Is the related party a ☒ foreign person or ☐ U.S. person? All reporting corporations must complete this question and the rest of Part III.

1a Name and address of related party BIEMA HOLDINGS LTD SUMMIT HOUSE 1 RED LION LONDON WCIR 4QD UNITED KINGDOM		1b U.S. identifying number, if any <div style="text-align: right;">99-9999999</div>
1c Principal business activity ▶ REAL ESTATE		1d Principal business activity code ▶ 523900
1e Relationship-Check boxes that apply: <input type="checkbox"/> Related to reporting corporation <input type="checkbox"/> Related to 25% foreign shareholder <input checked="" type="checkbox"/> 25% foreign shareholder		
1f Principal country(ies) where business is conducted UNITED STATES	1g Country(ies) under whose laws the related party files an income tax return as a resident CYPRUS	

SACS HOLDINGS INC
Consolidated Working Papers at 11/30/2010

BANK ACCOUNTS		Note 1	\$	101,193.40	776
Esquire Bank	Sacs		\$	27,435.31	A-1
Bank Of America	Sacs		\$	8,889.49	A-2
Bayport Credit Union	Sentinel		\$	61,855.64	A-3
Bayport Credit Union	Sentinel		\$	5.00	
Esquire Bank	898		\$	3,007.96	A-4

MONEY MARKET ACCOUNTS		Note 2	\$	379,454.51	776
Esquire Bank	Sacs		\$	115,223.81	A-1
Bank of America	Sacs		\$	238,849.98	A-2
Bayport Credit Union	Sentinel		\$	25,380.72	A-3

PBC

OTHER CURRENT ASSETS		Note 3	\$	202,054.94
Plaintiff Holdings	Sacs		\$	125,220.36
Esquire Oil & Gas	Sacs		\$	76,834.58

INTEREST INCOME (Dividend)		Note 4	\$	3,434.00
Esquire Bank M/Mkt	Sacs		\$	1,083.62
Bank Of America	Sacs		\$	1,790.83
Bayport Bank	Sentinel		\$	559.55

INTEREST INCOME		Note 5	\$	85,630.45
Plaintiff Holdings	Sacs		\$	35,517.43
Esquire Oil	Sacs		\$	10,113.02
INO FUND II	Sacs		\$	40,000.00

SALARIES		Note 6	\$	400,146.13
A.Bengis			\$	120,000.00
J.Noll			\$	180,000.00
L.Golan			\$	60,000.00
C.Alerta			\$	16,092.00
Employer Tax Expenses			\$	24,054.13
Social Security Co	\$	17,960.94		
Medicare	\$	5,453.28		
Fed Unemployment	\$	224.00		
NY Unemployment	\$	513.60		
Other	\$	(97.69)		

24,054.13

376,092
(180,000) J Noll A-3
E-1

Jeff Noll taxes
SOC SEC + MED
\$ 9,232

EMPLOYEE BENEFITS -		Note 7	\$	98,015.93
A.Bengis	MED INS		\$	3,326.40
J.Noll	MED INS		\$	22,979.52
L. Golan	MED INS		\$	10,152.69
C.Alerta	MED INS		\$	25,957.32
J Noll	IRA		\$	19,800.00
L Golan	IRA		\$	15,800.00

a = 42,779.52 A-4

INSURANCE EXPENSE		Note 8	\$	13,129.72
Property Insurance	Sentinel		\$	11,414.94
NY State- Workers comp	Sacs		\$	1,562.40
NY State - Disability	Sacs		\$	152.38

INTEREST PAID		Note 9	\$	289,942.54
Bayport Credit Union	Mortgage - Sentinel		\$	169,942.54
Biema Holdings	Sacs		\$	120,000.00

LEGAL & PROFESSIONAL		Note 10	\$	37,791.33
Lease Double Dash	Williams Mullen		\$	7,795.22
Mechanic's Lien - Cover It	Williams Mullen		\$	4,631.75
Mechanic's Lien - Prestige Carp	Williams Mullen		\$	6,835.75
Other	Williams Mullen		\$	724.13

OTHER TAXES		Note 11	\$	8,902.24
Georgia Dept of Rev	898		\$	4,422.00
Georgia Dept of Rev	898		\$	4,000.00
NY State - MTA -305	Sacs		\$	480.24

Adj.

PENALTIES AND FINES		898 - Note 12	\$	1,269.80
Georgia Dept of Rev	12/31/2008 Penalty		\$	997.50
Georgia Dept of Rev	Fine		\$	272.30

interest

A